

**UNITED STATES DISTRICT COURT**  
**DISTRICT OF NEVADA**

ROBERT HALE,

Plaintiff,

VS.

CHARLES RETTIG, *IRS Commissioner, et al.*,

Defendant.

Case No.: 2:21-cv-01904-GMN-VCF

## ORDER

Pending before the Court is the Report and Recommendation of United States Magistrate Judge Cam Ferenbach, (ECF No. 11), which recommends that this case be dismissed without prejudice.

A party may file specific written objections to the findings and recommendations of a United States Magistrate Judge made pursuant to Local Rule IB 1-4. 28 U.S.C. § 636(b)(1)(B); D. Nev. R. IB 3-2. Upon the filing of such objections, the Court must make a *de novo* determination of those portions to which objections are made. *Id.* The Court may accept, reject, or modify, in whole or in part, the findings or recommendations made by the Magistrate Judge. 28 U.S.C. § 636(b)(1); D. Nev. R. IB 3-2(b). Where a party fails to object, however, the Court is not required to conduct “any review at all . . . of any issue that is not the subject of an objection.” *Thomas v. Arn*, 474 U.S. 140, 149 (1985). Indeed, the Ninth Circuit has recognized that a district court is not required to review a magistrate judge’s report and recommendation where no objections have been filed. *See, e.g., United States v. Reyna–Tapia*, 328 F.3d 1114, 1122 (9th Cir. 2003).

Here, no objections were filed, and the deadline to do so has passed. (*See* Min. Order, ECF No. 11) (setting a September 8, 2022 deadline for objections).

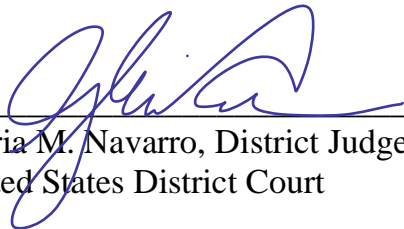
1 Accordingly,

2 **IT IS HEREBY ORDERED** that the Report and Recommendation, (ECF No. 11), is  
3 **ACCEPTED AND ADOPTED in full.**

4 **IT IS FURTHER ORDERED** that this case is **DISMISSED.**

5 The Clerk is instructed to close the case and enter judgment accordingly.

6 **DATED** this 9 day of September, 2022.

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Gloria M. Navarro, District Judge  
United States District Court